



CITY OF SAN ANTONIO

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August 18, 2020

Members of the Audit and Accountability Committee:

Enclosed is the proposed Fiscal Year 2021 Audit Plan of the Office of the City Auditor.

The development of this year's plan was like no other. Like all City departments, we were also impacted by the COVID-19 pandemic.

Our department responded by deploying 8 staff members to assist other departments in the City's COVID-19 response. Additionally, we redirected resources to audit work related to the COVID-19 response which was not part of our original plan.

We also had 2 staff vacancies for most of the year. Recruiting qualified audit staff continues to prove difficult in the San Antonio market.

Consequently, there have been delays in the completion of our 2020 Audit Plan which will impact the 2021 Plan. Several audits that we did not start in 2020 will roll into the 2021 plan as these audits are still relevant and important.

A few audits on our 2020 plan will be postponed to a later date as priorities have shifted. And many audits on the 2020 plan will continue with expected completion in the 2021 fiscal year.

However, the majority of the proposed 2021 plan includes new audits that are based on input from City Council, Management, and from an assessment performed by Audit.

The 2021 plan includes 28 performance and IT audits, 4 follow-up audits, and 2 attestation projects.

For audits of programs related to the COVID-19 response, I have set aside hours consistent with the 4 pillars of the City Recovery and Resiliency Plan. Audit work for some of these programs, such as Housing Assistance and Small Business Support, have started already. I anticipate audit work within all 4 pillars as programs are defined and executed.

In the area of policing, I have allocated 1,000 hours in the plan for requested audits or reviews of police programs. With the current review of the Police Department and multiple Council members expressing interest in increased review of Police functions, I anticipate additional work in this area.

This proposed plan will be discussed at the August 18 Audit Committee meeting. After discussion and any changes, the proposed plan must be approved by the Audit Committee and then forwarded to the full Council for approval. I anticipate a September 17 Council date.

I welcome discussion on the proposed plan and request approval.

Respectfully,

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Kevin W. Barthold, CPA, CIA, CISA, CRMA
City Auditor

FY2021 Proposed Audit Plan
Office of the City Auditor

#	Department	Program, Goal, Project	Hours	Objective
1	Citywide	Recovery and Resiliency Plan - Workforce Development	900	Determine if Workforce Development programs are effective and efficient and follow Council direction and/or grantor guidelines.
2	Citywide	Recovery and Resiliency Plan - Housing Security	800	Determine if Housing Security programs are effective and efficient and follow Council direction and/or grantor guidelines.
3	Citywide	Recovery and Resiliency Plan - Small Business Support	400	Determine if Small Business Support programs are effective and efficient and follow Council direction and/or grantor guidelines.
4	Citywide	Recovery and Resiliency Plan - Digital Inclusion	400	Determine if Digital Inclusion programs are effective and efficient and follow Council direction and/or grantor guidelines.
5	Citywide	Controls related to Remote Working	500	Determine if sufficient controls are in place related to Remote Working. Includes policies, procedures, system security, and sensitive information.
6	Aviation	Billing and Collections for Leases	400	Determine if property management of Aviation facilities is properly managed to include billing and collections for leases.
7	BESD	Light Vehicle Replacement and Maintenance Program	500	Determine if BESD light vehicle fleet maintenance is operating and managed effectively and efficiently and that performance measures are supported and appropriate.
8	DHS	Delegate Agencies	600	Determine if contract administration for delegate agencies is effective to ensure compliance with key terms of the contracts including accuracy of performance measures.
9	DSD	Accela Point of Sale System Phase 2	600	Determine if application controls for the Accela point of sale system are adequate and data is accurate and reliable.
10	EDD	Economic Incentive monitoring	300	Determine if management is monitoring incentive contracts for compliance and clawing back incentives if incentive terms are not met.
11	Finance	Accounts Receivable	400	Determine if Accounts Receivable are properly reported and managed including collections and bad debt allowances.
12	Finance	Procurement Electronic Submissions	400	Determine if the electronic submission process of procurement proposals is easily accessible, functioning properly and secured.
13	Finance	P-Card Program	400	Determine if P-Card program is managed in compliance with policies and procedures.
14	Fire	Mobile Integrated Health (MIH) Unit	600	Determine if the Mobile Integrated Health Unit is operating effectively and efficiently and in compliance with State and local policies and procedures.
15	Fire	Fleet Management	600	Determine if SAFD fleet maintenance is operating and managed effectively and efficiently and that performance measures are supported and appropriate.
16	ITSD	Contingency Planning	400	Determine if ITSD has implemented sufficient contingency plans for critical IT applications and infrastructure.
17	ITSD/Finance	Payment Card Industry (PCI) Security	400	Determine if COSA is compliant with PCI security standards for credit card transaction processing.
18	Parks	Park Maintenance	600	Determine if maintenance operations within the City Park system are effective and efficient to include timeliness, adequacy, and fiscal oversight.
19	Police	SAFFE Officer Program	600	Determine if the SAFFE program is operating effectively and efficiently and in compliance with program guidelines.
20	Police	Uniform Crime Reporting (UCR)	400	Determine if crime statistics accurately reported and are there adequate controls over the collection, calculation and reporting of these statistics.
21	Police	Crisis Response Team	600	Determine if SAPD Crisis Response Team operations are in compliance with policies and procedures and metrics are accurate.
22	Police	Hold for potential requests	1,000	Hours reserved for potential request from Management and Council to review select Police Divisions/Operations.

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#	Department	Program, Goal, Project	Hours	Objective
23	Public Works	Capital Project Overhead Cost Allocation Model	400	Determine if Capital Project overhead rates are allocated in accordance with accounting guidelines and Federal regulations.
24	Public Works	Broadway Project	600	Determine if oversight of the Broadway project is adequate to include monitoring of contractors and funding.
25	Public Works	Storm Water - Fee In Lieu Of (FILO) Program	400	Determine if the Storm Water FILO Program is managed in accordance with policies.
26	Public Works	City Hall Renovation	600	Determine if oversight of the City Hall Renovation project is adequate to include monitoring of contractors and funding.
27	Public Works	Sidewalk Costs	400	Perform an analysis of TCI sidewalk program with a focus on costs allocations across project components.
28	SWMD	HHW Contract and Operations	400	Determine if SWMD and contracted vendors are in compliance with contractual terms for disposal of household hazardous waste.

Follow-up Audits

29	Police	Aviation Police Operations	300	Determine if recommendations in the most recent Aviation Police Operations audit have been effectively implemented.
30	Finance	Vendor Master File	200	Determine if recommendations in the most recent Vendor Master File audit have been effectively implemented.
31	Parks	Pool Inspections	200	Determine if recommendations in the most recent Pool Inspections audit have been effectively implemented.
32	ITSD	Virtual Server Security	200	Determine if recommendations in the most recent Virtual Server Security audit have been effectively implemented.

Attestations

33	Police	Asset Seizure and Forfeiture	350	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2019 Chapter 59 Report for asset seizures and forfeitures.
34	ITSD	Security Awareness Training Compliance	40	Provide the required State audit of the ITSD Security Awareness Training Program.

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